IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL (LDG.) NO. 1027 OF 2003

The Commissioner of Income-tax,
Mumbai. ... Appellant.

V/s.

M/s.Piem Hotels Ltd., Mumbai. ... Respondent.

Ashok Kotangale for the appellant.

P.C.Tripathi with Dinesh Vyas for the respondent.

CORAM : DR.S.RADHAKRISHNAN
and V.C.DAGA, JJ.

DATED : 9th April 2007.

P.C.:

. Heard learned counsel for the appellant and learned counsel for the respondent.

2. In the above appeal, the tax effect involved is less than the amount prescribed in Circular F.No.279/126/98-ITJ dated 27th March 2000 issued by Central Board of Direct Taxes, Ministry of Finance (Department of Revenue), Government of India. In view thereof, we are not inclined to entertain this appeal. Appeal is, therefore, dismissed.

(V.C.DAGA J.) **(DR.S.RADHAKRISHNAN,J.)**